

As required by Illinois Law, every charity operating in Illinois, with limited exceptions, must register and file an annual financial report with the Illinois Attorney General's office. (760 ILCS 55/1 et seq. and 225 ILCS 460/0.01 et seq.)

TO COMPLETE AN ANNUAL FINANCIAL REPORT FILING THE FOLLOWING ITEMS MUST BE SUBMITTED:

1. **\$15.00 Annual Filing Fee** - make check or money order payable to "ILLINOIS CHARITY BUREAU FUND." (**Soliciting Organizations registered under the Solicitation for Charity Act** are required to pay a \$15.00 Annual Report Filing Fee if gross revenues are greater than \$15,000. **Trust Organizations registered under the Charitable Trust Act** are required to pay a \$15.00 Annual Report Filing Fee if gross revenues or assets are greater than \$25,000.) Reports submitted without proper fees cannot be accepted.
2. **Form AG990-IL** - amounts on this form should be typed in black and rounded to the nearest dollar. Complete all sections and line items applicable to the organization. An incomplete AG990-IL will be classified as not filed. See below for simplified filing for small organizations.
 - A. **Part II, Line J1** - Report all program costs associated with a combined fund-raising appeal to the extent such was allocated to Charitable Program Service Expense and entered on line J as Charitable Program Service Expense. The amount should equal the amount reported on the back of the AG990-IL form, question 7b(ii). You must have and maintain the documentation to support the allocations made.
 - B. **Part III, Line S** - List all fees paid to all fund-raising consultants during the year. Attach a list of these consultants listing the name and address of the consultant and the total of all fees paid.
3. **IRS Return or Report** (IRS 990, 990EZ, 990PF or other) - submit a copy of the Federal Return you filed. If you did not file a Federal Return or Report, explain why. Attach explanation.
4. **Audited Financial Statements** - are required if gross contributions exceeded \$150,000 or if the organization used a paid professional fund-raiser, which raised contributions in excess of \$25,000. Contributions include the gross sums paid by the public for merchandise, rights or services of the organization, as well as cash donations.
5. **Form IFC - Attorney General Report of Individual Fundraising Campaign** - If the organization used a paid professional fund-raiser, a separate campaign report form is required for each campaign, and each must be signed by both the professional fund-raiser and an officer or director of the organization.

Small Organizations (Simplified Filing):

Soliciting Organizations registered under the Solicitation for Charity Act with gross revenue and assets of \$25,000 or less during the fiscal year may file an AG990-IL, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15.00 annual report filing fee is due only if gross revenue was more than \$15,000.

Trust Organizations registered solely under the Charitable Trust Act with gross revenue and assets of \$25,000 or less during the fiscal year may file an AG990-IL, disclosing only total revenue, total expenditures, and assets at the fiscal year end (Line A, G and O of the AG990-IL). A \$15.00 annual report filing fee is not due.

ADDITIONAL INSTRUCTIONS:

1. **CO#:** Include CO# on reports and all correspondence. Upon registration a charitable organization number was assigned (CO# 01-XXX,XXX); if not printed on the form, please insert your CO# on the top of the first page of the AG990-IL. Correct any preprinted name or address information that is incorrect or out of date.
2. **PROGRAM SERVICE CODES:** Select up to three codes from those on back of these instructions which best describe the program service(s) for which the organization spent funds. Enter description(s) and code number(s) in Part V of the AG990-IL.
3. **SIGNATURES:** The signatures of two different officers (president or other authorized officer and the chief fiscal officer) or of two trustees are required on the back side of the AG990-IL. One signature shall be accepted if there is only one officer or trustee.
4. **DUE DATE:** The complete annual financial report (original AG990-IL with attachments and applicable fees) is due within six months of the organization's fiscal or calendar year end.
5. **60 DAY EXTENSION:** A sixty-day extension will be granted only upon the filing of a written request with the Attorney General prior to the report due date.
6. **LATE REPORT FILING FEE:** If a proper and complete annual report (original AG990-IL with attachments and applicable fees) or a written extension request is not received prior to the due date, a \$100.00 late report filing fee (checks payable to "Illinois Charity Bureau Fund") is required by Illinois law. The report cannot be accepted and will not be considered filed if it is late and the late fee is not paid.

File the complete annual financial report (original AG990-IL with attachments and applicable fees) or written extension request with the:

OFFICE OF THE ATTORNEY GENERAL
CHARITABLE TRUST BUREAU
ATTN: ANNUAL REPORT SECTION
100 WEST RANDOLPH STREET, 3rd FLOOR
CHICAGO, ILLINOIS 60601-3175
(312) 814-2595

Charitable activity code numbers (select up to three codes which best describe the activity and/or the program service for which your organization expends funds). Enter in Part V of the first page of the AG 990-IL. Enter first the code which most accurately identifies you.

SCHOOLS

- 001 Pre-School
- 002 Elementary or High Schools
- 003 College & Universities
- 004 Trade Schools, Vocational Schools & Job Training

PUBLIC EDUCATION OTHER THAN SCHOOLS

- 010 Public Education by Mail
- 011 Seminars and Conferences
- 012 Other Educational Materials for the Public

RELIGIOUS ACTIVITIES

- 020 Church, Synagogue, etc.
- 021 Missionary Activities

CULTURAL AND HISTORICAL

- 030 Performing Arts (Ballet, Symphony, Theatre)
- 031 Art and/or Literature
- 032 Museum
- 033 Library
- 034 Historical Societies

RECREATIONAL & SOCIAL ACTIVITIES

- 040 Youth
- 041 Adult
- 042 Music Groups & Youth Bands
- 043 Youth Clubs (i.e. Boy Scouts, Girl Scouts, 4-H, Boys Club, etc.)
- 044 Community Recreational facilities

RESEARCH

- 050 Scientific Research
- 051 Heart Disease Research
- 052 Cancer Research
- 053 Other Medical and Disease Research

HEALTH FACILITIES

- 060 Hospitals
- 061 Nursing Homes
- 062 Health Clinics
- 063 HMO
- 064 Hospice

ANIMAL WELFARE

- 070 Animal Shelter, Humane Society and/or Anti-cruelty Society
- 071 Wildlife Preservation & Shelter for Wildlife

ENVIRONMENT

- 080 Preservation/Conservation of Natural Resources
- 081 Prevention of Pollution

CIVIC ACTIVITIES

- 090 Legal Services and legalAid
- 091 Civil Rights Activities

PUBLIC POLICY

- 100 Legislative and Political Activities
- 101 Lobbying & Advocacy
- 102 Consumer Interest Group (non-education)
- 103 Peace
- 104 Other Public Policy

HUMAN SERVICES

- 110 Day Care Centers
- 111 Family and Individual Services
- 112 Neighborhood and Community Development
- 113 Nursing Services (i.e. Home Care)
- 114 Programs for Minority Advocacy
- 115 Programs for Needy Children
- 116 Rescue and Emergency Service
- 117 Services for the Aged
- 118 Services for Alcohol or Drug Abuse
- 119 Services for Blind Adults
- 120 Services for Blind Children
- 121 Services for Developmentally Disabled Adults
- 122 Services for Developmentally Disabled Children
- 123 Services for Handicapped Adults
- 124 Services for Handicapped Children
- 125 Services for the Hearing Impaired
- 126 Services for the Poor
- 127 Services for Veterans

HOUSING

- 130 Housing for Youth
- 131 Housing for the Poor
- 132 Housing for the Aged
- 133 Women Shelter
- 134 Housing for the Disabled

BENEFITTING PUBLIC SAFETY EMPLOYEES & FAMILY

- 140 Firemen & Families
- 141 Law Enforcement Personnel & Families

ACTIVITIES INVOLVING OTHER ORGANIZATIONS

- 150 Grants to Other Charitable Organizations
- 151 Fumished Services or Facilities to Other Organizations
- 152 Umbrella Parent Organization

OTHER PROGRAM SERVICES

- 200 Scholarships and Student loans

MISCELLANEOUS PROGRAM SERVICES

- 300 (Write in Description)